GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services - Commercial Taxes Department – Smt G.Nirmala Jyothi the then Deputy Commissioner (ST), Vijayawada-I Division, presently working as Deputy Commissioner (ST), O/o. CCST, Kunchanapalli, Guntur District- Allegations of corrupt practices, collecting mamools from Vijayawada whole sale dealers, colluding with the tax evading dealers, unholy nexus with the Accountants of the dealers, threatening the dealers those who are not yielding to mamools, abuse of official powers and regular complaints in newspapers and by certain individuals on Intelligence wing- Enquiry - Enquiry Officer appointed - Enquiry Report Submitted– allegations prima-facie proved – Disciplinary proceedings initiated under Rule 20 of Andhra Pradesh Civil Services (Classification Control and Appeal) Rules, 1991 – Article of Charges – Issued.

REVENUE (VIG.VI) DEPARTMENT

G.O.Rt.No.131 Dated:10.02.2023.
Read the following:

G.O.Ms.No.40, Revenue (VIG.VI) Dept., dated:10.02.2023.

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ORDER:

In continuation of the G.O. read above, it is proposed to hold an enquiry against Smt G.Nirmala Jyothi the thenDeputy Commissioner (ST), Vijayawada-I Division, presently working as Deputy Commissioner (ST), O/o. CCST, Kunchanapalli, Guntur District, in accordance with the procedure laid down in Rule 20 of the said rules.

2. The substance of the imputations of misconduct or misbehavior in respect of which the inquiry is proposed to be held, is set out in the enclosed statement of articles of charge (Annexure-I) and the imputations of misconduct or misbehavior in support of each article of charge is enclosed (Annexure-II). A list of documents by which and a list of witnesses by whom the articles of charge are proposed to be sustained, are also enclosed (Annexure-III & IV).

3. Smt G.Nirmala Jyothi the thenDeputy Commissioner (ST), Vijayawada-I Division, presently working as Deputy Commissioner (ST), O/o. CCST, Kunchanapalli, Guntur District is directed to submit within 15 days from the date of receipt of this order, a written statement of her defense.

4. Smt G.Nirmala Jyothi the thenDeputy Commissioner (ST), Vijayawada-I Division, presently working as Deputy Commissioner (ST), O/o. CCST, Kunchanapalli, Guntur District is informed that an inquiry will be held only in respect of those articles of charges are not admitted. She should, therefore, specifically admit or deny each article of charge.

5. Smt G.Nirmala Jyothi the thenDeputy Commissioner (ST), Vijayawada-I Division, presently working as Deputy Commissioner (ST), O/o. CCST, Kunchanapalli, Guntur District, is further informed that if she does not submit

her written statement of defence on or before the date specified in para 3 above further action will be processed based on the material available.

6. Attention of Smt G.Nirmala Jyothi the thenDeputy Commissioner (ST), Vijayawada-I Division, presently working as Deputy Commissioner (ST), O/o. CCST, Kunchanapalli, Guntur District is invited to Rule 24 of the Andhra Pradesh civil services (conduct) Rules, 1964, under which no Government servant shall bring or attempt to bring any political or outside influence to bear upon any superior authority to further her interest in respect of matters pertaining to her service under the Government. If any representation is received on her behalf from another person in respect of any matter dealt within these proceedings it will be presumed that Smt G.Nirmala Jyothi the thenDeputy Commissioner (ST), Vijayawada-I Division, presently working as Deputy Commissioner (ST), O/o. CCST, Kunchanapalli, Guntur District is aware of such a representation and that it has been made at his / her instance and action will be taken against him / her for violation of Rule 24 of the Andhra Pradesh Civil Services (Conduct) Rules, 1964..

The receipt of this order may be acknowledged.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N. GULZAR
SECRETARY TO GOVERNMENT (CT)

To,
Smt G.Nirmala Jyothi the thenDeputy Commissioner (ST), Vijayawada-I Division, presently working as Deputy Commissioner (ST), O/o. CCST, Kunchanapalli, Guntur District (w.e. Annexure-I to IV) through the Chief Commissioner of State Tax, A.P., Guntur District (with a request to serve the order on the individual and send the served copy with dated signature to Government).
Copy to:
The Chief Commissioner (ST), A.P., Kunchanapalli, Guntur District.
SF/SC.

// FORWARDED :: BY ORDER //

SECTION OFFICER

ANNEXURE-I

STATEMENT OF ARTICLES OF CHARGE FRAMED AGAINST SMT G.NIRMALA JYOTHI THE THENDC (ST), VIJAYAWADA-I DIVISION, PRESENTLY DC (ST), O/o. CCST, KUNCHANAPALLI, GUNTUR DISTRICT

Article:-I

That, Smt G.Nirmala Jyothi the thenDC (ST), Vijayawada-I Division presently working as DC (ST), O/o. CCST, Kunchanpalli, Guntur District worked in Intelligence Wing of Vijayawada-I Division from 26.06.2020 to 31.03.2021 during the Financial year 2020-21.

That Smt, G.Nirmala Jyothithe then DC (ST), Vijayawada-I Division presently working as JC (ST), Guntur-I Division worked in Intelligence Wing of Vijayawada-I Division from 20.07.2019 to 25.06.2020 during the Financial years 2019-20 and 2020-21.

That Smt, G.Nirmala Jyothithe then DC (ST) while working as DC (ST) in Intelligence Wing of Vijayawada-I Division

(i) Failed to follow the Act and Rules of APGST Act 2017, standard operating procedures of collection of taxes in force in the Department, viz., such as issuing show cause notice, raising demands, levying penalties, intertest and collection of legitimate taxes from the dealers.

(ii) The intelligence wing of the Vijayawada-I Division obtained information of 131 dealers (Rs.150.22 Crore) in the months of November & December 2019 from Director, Insurance Medical Sciences relating to supply of medicines and surgical equipment to ESI hospitals within the State. Out of which 27 dealers in Vijayawada-I Division, that action was initiated by the charged officer only in 21 cases and the rest of 6 cases were untouched. Even in the 21cases the charged officer failed to take proper initiative to collect the dues from the dealers.

From the above it is evident that Smt, G.Nirmala Jyothithe charged officer has acted in a grossly negligent manner violating rule 3 of AP CS (Conduct) Rules, 1964.

The Intelligence Wing obtained information from Irrigation department on the works executed by the water user Associations under Neeru-Chettu programme. As per the information, Rs.220.38 cr worth of works are executed by these water user Associations in the State. Out of these, 211 Associations were identified as executed work worth of Rs.47.55 cr in Krishna District which falls under Vijayawada-I Division jurisdiction. The tax that has to be collected from 211 associations i.e., Rs.6crore approximately was not collected. That the Government lost the revenue of Rs.6 crore approximately due to negligence in discharging the duties by the charged officer. The information pertaining to other Districts was also not communicated to the respective JC(ST)s.

which resulted in approximately Rs.21 crore loss of revenue to the state exchequer.

From the above it is evident that Smt, G.Nirmala Jyothithe charged officer has acted in a grossly negligent manner violating rule 3 of AP CS (Conduct) Rules, 1964.

(iii) That the charged officer failed to discharge the legitimate duties in enforcement of the Section 70, Section 67 and Section 71 of the APGST Act, 2017 by not levying penalty and interest as per APGST Act 2017 in cases of suppression of sales thus resulted in huge loss of revenue to the state exchequer. In the following cases Violations were identified.

- Vikram Electricals: The dealer made supplies to APSPDCL, and not reported the turnover of Rs.76,68,662/-. On suppressed turnover penalty has to be imposed under APGST Act 2017. But no penalty was imposed.
- Silicon Systems: The case was left without untouched any tax and imposing penalty even though issued summons on 06.03.2021.
- Natarajan Rajendran: Even though there was clear suppression of turnovers, no penalty was imposed under APGST Act, 2017.
- Vankadhara Associates, Kamala Steels & KGN Traders: The Charged Officer not take any action under APGST Act, 2017 and the file was left inconclusive.
- Arihant Chocolates, Raguram Textiles, Jayalakshmi Steels and Diamond Agencies: Files were closed on the ground that the dealer paid the taxes voluntarily on issue of notice and the charged officer not imposed any penalty under of APGST Act, 2017.

The above actions and inactions of Smt, G.Nirmala Jyothithe then DC (ST) presently DC (ST), O/o CCST, AP while working in Intelligence Wing of Vijayawada-I Division resulted in huge revenue loss to the State exchequer.

Thus by the above mentioned acts the charged officer exhibited lack of integrity, lack of devotion to duty and committed grave misconduct which is unbecoming of a Government servant in contravention to Rule 3 of A.P.C.S.(Conduct Rules) 1964.

Article:-II

That the charged officer while working as the Deputy Commissioner of Vijayawada-I division failed in administering and in supervising the subordinate officers / staff worked under his control in discharge their function.

Thus, by the above mentioned acts the Charged Officer exhibited lack of integrity, lack of devotion to duty and committed grave misconduct which is unbecoming on the part of Government a servant in contravention to Rule 3 of A.P.C.S. (Conduct Rules) 1964.

Article: -III

That the charged officer has vicarious responsibility for the misconduct / misbehavior and moral turpitude of the officers and staff working in intelligence wing, Vijayawada-I Division, but he failed to control such behavior of the officers

and staff and thus acted in a grossly in disciplined manner unbecoming to be a Government Servant,

Thus, by his above-mentioned acts the charged officer exhibitedlack of integrity, lack of devotion to duty and committed grave misconduct which is unbecoming on the part of a Government servant in contravention to Rule 3 of A.P.C.S. (Conduct Rules) 1964.

Thus, by the above acts of commission and omission the charged officer has rendered himself liable for penal action under rule 9 of APCS (CCA) Rule 1965.

N. GULZAR
SECRETARY TO GOVERNMENT (CT)

// FORWARDED :: BY ORDER //

SECTION OFFICER

ANNEXURE-II

STATEMENT OF IMPUTATIONS OF MISCONDUCT OR MISBEHAVIOUR IN SUPPORT OF THE ARTICLES OF CHARGE FRAMED AGAINSTSMT G.NIRMALA JYOTHI THE THEN DC (ST), VIJAYAWADA-I DIVISION, PRESENTLY DC (ST), O/o. CCST, KUNCHANAPALLI, GUNTUR DISTRICT

Article:I to III

Government in Memo.No.REV01-/CCST0CCTE/32/2021-CT-II, Revenue (CT-II) Dept., Dt.14.07.2022 has appointed OSD, Revenue (CT) as enquiry officer for detailed enquiry into the allegations.

The enquiry report submitted by the OSD, Revenue established:

1. As per APGST Act 2017 soon after receipt of information from Director, Insurance Medical Services,the course of actionis should verifythe data with the returns and wherever suppressions of turnovers and taxes are noticed prima-facie, issue show cause noticesfollowed immediately by provisionally attaching the properties (including bank accounts) of the dealers under Section 83 of the GST Act to protect revenues. The information of bank accounts of the dealers to which ESI remitted the sale proceedswas available on record. However,inaction of the Intelligence Wing had resulted in huge loss of the revenue to the State.
2. Failed to discharge the legitimate duties in enforcement of the Section 70, Section 67 and Section 71 of the APGST Act, 2017 by not levying penalty and interest as per APGST Act 2017 in cases of suppression of sales thus resulted in huge loss of revenue to the state exchequer.
3. And the above actions and inactions of Smt G.Nirmala Jyothi the thenDC (ST), Vijayawada-I Division presently working as DC (ST), O/o. CCST, Kunchanpalli, Guntur Districtwhile working in Intelligence Wing of Vijayawada-I Division resulted in huge revenue loss to the State exchequer.

From the above it is seen that the Charged officers has committed certain omissions and commissions by which act has grossly neglected his duties thereby committing grave misconduct and exhibited lack of devotion to duty and thereby acted in a manner unbecoming of a Government Servant violating the provision of rule 3 of AP (CS) Conduct Rules.

Thus, by the above acts of commissions and omissions has the charged officer rendered herself for penal action under rule 9 of APCS (CCA) rules 1991.

N. GULZAR
SECRETARY TO GOVERNMENT (CT)

// FORWARDED :: BY ORDER //

SECTION OFFICER

ANNEXURE-III

LIST OF DOCUMENTS BY WHICH THE ARTICLES OF CHARGES FRAMED AGAINST SMT G.NIRMALA JYOTHI THE THEN DC (ST), VIJAYAWADA-I DIVISION, PRESENTLY DC (ST), O/o. CCST, KUNCHANAPALLI, GUNTUR DISTRICTARE PROPOSED TO BE SUSTAINED

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1) Adverse News item published in a Telugu Newspaper against Intelligence Unit of Vijayawada-I Division on 04.04.2021.
2) CMO.Ref.11381/CMO-G/2019
3) Complaint dated 12.04.2021 filed by Sri Prasad.
4) Govt. Memo.No.REV01-/CCST0CCTE/32/2021-CT-II, Revenue (CT-II) Dept., Dt.14.07.2022 appointing Enquiry Officer.
5) Enquiry report dated 19.12.2022 of OSD, Revenue.

N. GULZAR
SECRETARY TO GOVERNMENT (CT)

// FORWARDED :: BY ORDER //

SECTION OFFICER

ANNEXURE-IV

LIST OF WITNESS BY WHOM THE ARTICLES OF CHARGES FRAMED AGAINST SMT G.NIRMALA JYOTHI THE THEN DC (ST), VIJAYAWADA-I DIVISION, PRESENTLY DC (ST), O/o. CCST, KUNCHANAPALLI, GUNTUR DISTRICTARE PROPOSED TO BE SUSTAINED

-o0o-

1) OSD, Revenue (CT) Department, A.P., Secretariat, Velagapudi.

N. GULZAR
SECRETARY TO GOVERNMENT (CT)

// FORWARDED :: BY ORDER //

SECTION OFFICER